POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).							
I hereby appoint:							
✓ Prac	ctitioners assoc	ciated with the Customer Number:	23910				
OR L							
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):							
	Name		Registration Number			e	Registration Number
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as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).							
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:							
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	Firm or Individual Name Fliesler Meyer LLP						
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City		San Francisco	State	CA		^{Zip} 94108	
Country		United States					
Telephone		415.362.3800	5.362.3800 Email officeactions@fdml.co				om
Assigned	Jama and Add	*****	-				
Assignee Name and Address: D2AUDIO CORPORATION							
900 S. Capital of Texas Highway Las Cimas IV, Suite 200							
Austin, TX 78746							
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be							
filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of							
the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.							
SIGNATURE of Assignee of Record The individual whose signature and title is supplied below is authorized to act on behalf of the assignee							
Signature Douglat A. Saloa Date 1/5/2009						79	
Name	Douglas A	Balog			Tek		19.5917
Title	Assistant Corporate Secretary						
This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USETO to process) as application. Confidentially is governed by 35 U.S.C. 123 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes.							

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Attorney Docket No.: ELAN-0000US0